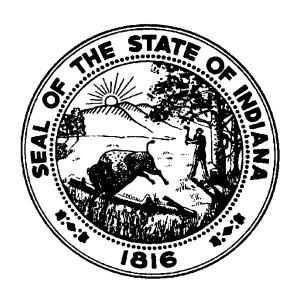
ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR TOWNSHIPS



Issued By
STATE BOARD OF ACCOUNTS
STATE OF INDIANA

TABLE OF CONTENTS

CHAPTER 1 PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, AND LOCAL POLICIES

	PAGE
Prescribed Forms	
Taxes	
General InformationLocal Policies	
Deposits and Investments	
CHAPTER 2 THE TOWNSHIP TRUSTEE	
Introduction	
Election	
Designation of Trustee	
Vacancy by Reason of Incapacity Other Vacancies	
Qualification	
Group Insurance	
Compensation and Expenses	
Office and Telephone Expenses	
Telephone in Trustee's Office	2-5
Mileage and Travel	2-5
Township Vehicles and Buildings	2-5
Duties of the Township Trustee	2-6
CHAPTED 2	
CHAPTER 3 DESCRIPTION OF TOWNSHIP AND GENERAL FORMS	
DESCRIPTION OF TOWNSHIP AND SENERAL FORMS	
Forms to be Used	3-1
Financial and Appropriation Record	3-2
Record of Depository Balances	
Township Trustee Check	
Cancellation of Checks	
Trustee's General Record	
Township Trustee's Report of Receipts and Disbursements for the Calendar Year	3-3
Township Trustee's Receipt	
Claim Record - Dog Fund	3_/
Township Budget Forms	3-4
Purchase Order	3-5
Payroll Schedule and Voucher	3-5
Employee's Service Record	3-5
Employees' Earnings Record	3-5
Employee's Weekly (Work Period) Earnings Record	3-5
Certified Report of Names, Addresses, Duties and Compensation of Public Employees	
General Construction Forms	3-6

	<u>PAGE</u>
CHAPTER 4 USE OF FINANCIAL AND APPROPRIATION RECORD	
Purpose of Ruled Columns	4-1
Financial and Appropriation Record Entries	4-1 4-1
Proving Financial and Appropriation Record	4-2
Troving Financial and Appropriation Record	7 2
CHARTER C	
CHAPTER 5 BUDGETS AND APPROPRIATION	
General Provisions	5-1
Preparation of the Budget	5-1
Budget and Tax Rate Calendar	5-4
Summary of Additional Appropriation Procedures	5-5
Transfer of Appropriation (within a fund)	5-5
QUARTER O	
CHAPTER 6 THE TOWNSHIP BOARD	
THE TOWNSHIP BOARD	
Election	6-1
Qualification	6-1
Salary	6-1
Meetings	6-1
Board of Finance Meeting	6-2
Budget Adoption - Meeting	6-2
Special Meetings	6-2
All Meetings	6-2
Duties of the Township Board	6-2
Funding and Refunding IndebtednessBoard of Finance	6-4 6-4
Township Board - Lucrative Office	6-4
Unused and Unencumbered Balance in Township Fund -	0-4
Transfer to Debt Service Fund of School Corporation	6-5
Membership in Governmental Associations - Board's	
Authority to Appropriate Funds - Representation	6-5
Resolution Recommending Salaries of Township Officers and Employees	6-5
Disposal of Property	6-5
Home Rule	6-6
CHAPTER 7	
TOWNSHIP ASSISTANCE	
Prescribed Forms	7-1
Application for Township Assistance	7-1
Notice of Township Assistance Action	7-2
Application for Additional or Continuing Township Assistance	7-2
Township Assistance Purchase Order	7-3
Township Assistance Statistical Report	7-3
Administrator of Township Assistance	7-3
Township Assistance Standards	7-4
Payment of Claims	7-6
Financing Township Assistance	7-6

	<u> </u>
Legal Settlement of Residency Requirements for Township Assistance	
Duties of The Township Trustee - Services to be Rendered, Township Assistance	
Medical Assistance	
Utility Service	
Insulin Furnished Township Assistance	
Financial Assistance - Schools	
Cooperation With Federal and State Governments - Facilities for Storing - Participation Mandatory - Disposition Plans - County Commissioners' Orders	
Food Purchase Orders	
County Home	
Township Assistance - Temporary Aid	
Burial	
Appeal Procedure	
 Court Appeals	
Appropriations and Budgets	
Investigators, Supervisors and Other Assistants	
Additional Duties of Trustee - Township Assistance	
Convictions	
Township Assistance Denied	
Distressed Township Assistance	
Consent Form	
County Office Information	
Township Assistance Shelter	
Shelter - Relatives	
Housing Inspectors	
QUARTER 0	
CHAPTER 8 DOG FUND	
Taxation of Dogs	
Dog Fund Closeout Procedures	
CHAPTER 9	
CEMETERIES	
Township Cemeteries	
Establishment of Public Cemeteries by Townships	
Abandoned Cemeteries - Verified Statements - Care and Maintenance	
CHAPTER 10	
FIRE PROTECTION AND EMERGENCY SERVICES	
TIME TROTEOTION MAD LIMITION OF OFTENDED	
Contracts and Cooperative Agreements	
Municipal Territory Completely Within Township	
Township Owned Apparatus and Equipment	
Borrowing Funds	
Equipment Purchases	
Joint Owned Township Equipment	
Fire Protection Districts and Fire Protection Territories	
Funds and Taxation	
Volunteer Firefighters – Definitions	

	PAGE
Service Charges - Property Owners	10-5
Service Charges - Owners of Vehicles Involved in Hazardous Emergency	10-6
Service Charges - False Alarms	10-6
Hazardous Material or Fuel Spill or Chemical or Hazardous Material Related Fire – Charges;	
Owners of property or vehicle involved in fire or spill	10-7
Agreements With Volunteer Fire Departments Authorized	10-8
Consideration for Contractual Agreements Required Audit Cost	
Clothing and Automobile Allowances - Association Membership Fees	
Insurance Coverage Required - Failure to Provide	
Health Insurance	10-9
Insurance - Accidental Injury	
Insurance - Death and Disability Benefits - Liability Coverage	10-10
Building or Remodeling and Fire Equipment Fund	10-11
Liability Limits; Punitive Damages	10-11
Volunteers; Coverage by Worker's Compensation and	
Occupational Diseases Law; Administrative Procedures	10-11
Private Vehicles - Blue Lights - Restrictions on Use - Penalties	10-11
Director of Nonfire Emergency Activities at Scene of FireFire Trucks and Emergency Service Vehicles, Real Property	10-11
Fire Department Merit Systems	10-12
Fire Department Employment Policies	10-12
Opinions of Attorney General	10-12
Townships in a County With Population Over Four Hundred Thousand But Less than Seven Hundred Thousand Townships of Not Less Than 8,500 Population	11-1 11-2 11-3 11-3 11-3 11-3 11-4 11-4
Township General Park and Recreation	11-5
Bonding of Officers and Employees	11-5
CHAPTER 12 TOWNSHIP LIBRARIES	
Contracts for Library Services	12-1
Proposal of Expansion - Requisites - Filing	12-1
Agreement to Expand - Petition Remonstrance Procedure	12-1
Township Contracting with County Contractual Libraries - Tax Levies	12-1
Township Libraries - Establishment	12-2

CHAPTER 13

MISCELLANEOUS DUTIES AND OTHER MATTERS RELATING TO THE OFFICE OF THE TOWNSHIP TRUSTEE

Canada Thistles, Johnson Grass and Weed EradicationBudget	
Certificate - Amounts on Tax Duplicates - Collection and Payment	
Johnson Grass - Duty to Restrict Growth and Seed Production	13-
Certified Report	13-
Deceased Person - Payment of Funds Due	13-
License Plates	13-
Line Fences	13-
Memorial Day Expenses	13-
Public Depository	13-
Publications and NoticesPublications and Notices	13-
Transfer of Funds	13-
Surplus Funds Acquired Through Sale of Municipal Corporation Bonds - Disposition	13-
Temporary Transfer Between Funds	
Worker's Compensation Insurance	13-
Lucrative Office - Deputies	13.

APPENDIX

Exhibits A to V Inclusive (Forms Listed in CHAPTER 3 on Page i)

INDEX